

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING  
AGREED-UPON PROCEDURES

GREER COUNTY 911  
TRUST AUTHORITY  
DECEMBER 31, 2013

**Lisa Brooks**  
*Certified Public Accountant*

Greer County 911 Trust Authority

December 31, 2013

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December 31, 2013

Exhibit 1

Lisa Brooks  
*Certified Public Accountant*

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Independent Accountant's Report

To the Specified Users of the Report:

Trustees, Greer County 911 Trust Authority  
Mangum, Oklahoma

Greer County Board of Commissioners  
Mangum, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

I have compiled the accompanying Statement of Revenues, Expenses and Changes in Net Asstes - Cash Basis of the Greer County 911 Trust Authority (a public trust) for the fiscal year ended December 31, 2013 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared in a format prescribed by Oklahoma Statutes and requested by the Office of State Auditor and Inspector, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United State of America.

The compilation is limited to presenting information, in the form of financial statements as prescribed, that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared under the cash basis of accounting. If the omitted disclosures were included, they might influence the user's conclusions about the Trust Authority's assets, liabilities, equity, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, I have performed the procedures enumerated below which were agreed to by the specified users of this report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Trust Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §60-180.1-.3 for the fiscal year ended December 31, 2013. Management of the Trust is responsible for the Trust's financial accountability and its compliance with those legal requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standard established by the

American Institute of Certified Public Accountants and the additional requirements prescribed in Oklahoma Statutes §60-180.1-3. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Procedures and Findings**

As of and for the fiscal year ended December 31, 2013:

1. **Procedures Performed:** From the Authority's trial balances, I prepared a schedule of revenues, expenses and changes in net assets for each fund (see accompanying Exhibit 1) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

**Findings:** No instances noted.

2. **Procedures Performed:** Agreed Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.
3. **Findings:** The only outstanding item was check number 1522 written on December 17, 2013 for \$1,140.00 to GeoComm for training. This check had not cleared the bank as of the January 31, 2014 bank statement.

4. **Procedures Performed:** Compared Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** No instances noted.

5. **Procedures Performed:** Compared Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** No instances noted.

6. **Procedures Performed:** Compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

**Findings:** No instances noted.

7. **Procedures Performed:** Compared the Authority's account balances in reserve accounts to contractually required balances and debt service requirements to report any noted instances of noncompliance.

**Findings:** No instances noted.

I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Lisa Brooks, CPA". The signature is written in a cursive, flowing style.

Lisa Brooks, CPA  
June 17, 2014

**Greer County 911 Trust Authority  
(a public trust)**

Exhibit 1

**Statement of Revenues, Expenses, and Changes in Net Assets  
For the fiscal year ended December 31, 2013**

Operating Revenues:	
911 Fees	44,404
Wireless Fees	18,416
Total Operating Revenues	<u>62,820</u>
Operating Expenses:	
911 Expense	50,086
Accounting	638
Board Insurance	1,880
Consultant	3,050
Dispatch Update	
Generator	
Maintenance Contract	9,880
Signs	1,350
Training	1,140
Repairs-Tower	
Total Operating Expenses	<u>68,024</u>
Operating Income (Loss) from Operations	(5,204)
Non-Operating Revenues (Expenses):	
Interest Revenue	297
Income (Loss)	(4,907)
Net Assets - Beginning of Year	89,004
Net Assets - End of Year	<u><u>84,097</u></u>
GPNB Checking	6,365
GPNB Savings	27,702
GPNB Certificate of Deposit	50,030
	<u><u>84,097</u></u>